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**Alcoholic Beverage Tax Return**

Taxpayer Services Division
Excise Taxes Section
P.O. Box 201
Baton Rouge, LA 70821-0201
(225) 219-7656
(225) 219-2114 (TDD)

This return is due on or before the 15th day of the month following the end of the taxable month and becomes delinquent on the first day thereafter. If the due date falls on a weekend or holiday, the return is due the next business day and becomes delinquent the first day thereafter.

► Month _____, _____ Year

AB

Charges to stock	Liters			
	A Liquors	B Sparkling wines	C Still wines over 14% to 24%	D Still wines 14% and under
1. On hand first of month ►				
2. Purchased during month ►				
3. Other stock charges ►				
4. Returned from taxpaid stock ►				
5. Total stock				

Credits to stock

6. Shipments to LA bonded dealers ►				
7. Returns to out-of-state mfrs. ►				
8. Interstate shipments ►				
9. Sales to federal gov't. agencies ►				
10. Other tax exempt sales ►				
11. Merchandise destroyed ►				
12. Other merchandise credits ►				
13. On hand at end of month ►				
14. Total credits				
15. Taxable disposals				

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature

By

Title

()

Telephone

Class	Liters	Rate	Tax value	
15. A. Liquor	_____	\$0.66	\$	_____
B. Sparkling wines	_____	\$0.42		_____
C. Still wine 14-24%	_____	\$0.06		_____
D. Still wine 14% and under	_____	\$0.03		_____
16. Total gross tax value		16. \$		_____
17. Less 3.333% discount		17. \$		_____
18. Net tax due		► 18. \$		_____
19. Penalty: 5% if delinquency is 10 days or less; 20% if delinquency is greater than 10 days		► 19. \$		_____
20. Interest: (See instructions.)		► 20. \$		_____
21. Payment due		► 21. \$		_____



Instructions for Completing Alcoholic Beverage Tax Return

The tax on alcoholic beverages of high alcohol content is an excise tax and is collected from the wholesale dealer who first handles and distributes such beverages within the state. Before commencing business as a Louisiana wholesale alcoholic beverage dealer, a company must (1) file with this Department a surety bond or a Certificate of Deposit in the minimum amount of \$10,000; and, (2) file and obtain a permit from the Office of Alcoholic and Tobacco Control.

After a dealer has met all requirements of the Office of Alcoholic and Tobacco Control, a report disclosing all movements of alcoholic beverages for a given month is required to be filed monthly with the Department of Revenue.

The tax on alcoholic beverages of high alcohol content is computed on a liter basis as stated in Louisiana Revised Statute 26:341, as follows:

1. Liquor - at a rate of \$0.66 per liter.
2. Sparkling Wines - at a rate of \$0.42 per liter.
3. Still Wines
 - a. of an alcoholic content of not more than 14 percent by volume at a rate of \$0.03 per liter.
 - b. of an alcoholic content of more than 14 percent by volume but no more than 24 percent by volume at a rate of \$0.06 per liter.
 - c. of an alcoholic content of more than 24 percent by volume at a rate of \$0.42 per liter - report on return as sparkling wine.

The wholesale dealer is allowed a three and one-third percent discount on the gross amount of tax due for accurately reporting and timely remitting the taxes due. When a check or other instrument is given for payment of taxes and is returned unpaid, the discount is forfeited.

The monthly report, Form R-5618, is furnished by the Department, and this form is the means whereby the dealer reports and pays all taxes due for the month. Instructions for the monthly report, Form R-5618, are as follows:

Line 1 – Enter the inventory of all alcoholic beverages on hand at the first of the month. This inventory must agree with the closing inventory listed on the report filed for the previous month. When discrepancies

appear, the opening inventory should be adjusted and a formal inventory and audit scheduled. R.S. 26:354(G) provides the means for scheduling such inventories.

Line 2 – Enter all alcoholic beverages produced or purchased during the month. This line must be supported by a supplementary schedule, Form R-5647, (ABT-200A) and each purchase should be supported by invoices and shipping documents.

Lines 3 and 4 – Enter miscellaneous charges to stock. (Very seldom should this occur.)

Line 5 – Enter the total of all charges to stock. Add Lines 1 through 4.

Line 6 – Enter shipments to Louisiana bonded dealers. Include supplementary schedule R-5647 with detailed information.

Line 7 – Enter shipments to out-of-state manufacturers. Occasionally, dealers will have merchandise that will spoil or for various other reasons need to be returned to the manufacturer. Entries on this line should be supported by supplementary schedule R-5647, and all transactions must be supported by an invoice. If the taxpayer fails to furnish an invoice, the transaction will be disallowed. If this should cause the return to show additional taxes due, an assessment for the total amount of the tax and interest due will be generated.

Line 8 – Enter sales that are made into other states. Any entry on this line should be supported by supplementary schedule R-5647, and all transactions must be supported by an invoice. If the taxpayer fails to furnish an invoice, the transaction will be disallowed.

Line 9 – Enter sales to federal agencies such as military installations. Any entry on this line must be supported by supplementary schedule R-5647, and all transactions must be supported by tax exempt certificate R-5606 (Form 90). If the taxpayer fails to furnish Form 90, the transaction will be disallowed.

Line 10 – Enter any other tax exempt sales. Other tax exempt sales include sales to foreign consuls and sales to ship stores. An entry on this line must be supported by supplementary schedule R-5647, and must be supported by tax exempt certificate R-5607 or Form 91. If the taxpayer fails to furnish the necessary certificate or Form 91, the transaction will be disallowed.

Line 11 – Enter merchandise that is damaged or unfit to sell. If this occurs, the dealer should notify this Department and an auditor will schedule a date to witness its destruction. The dealer should complete supplementary schedule R-5647, and attach a copy of Form R-5605 (ABT-100) to support transactions. If the taxpayer fails to furnish R-5605 (ABT-100), the transaction will be disallowed.

Line 12 – Enter any miscellaneous credits. Rarely will there be any entries on this line. If there are any entries on this line, they should be supported by supplementary schedule R-5647.

Line 13 – Enter the inventory of all alcoholic beverages on hand at the end of the month. All dealers should take a physical inventory each month.

Line 14 – Enter the total of all credits to stock. Add Lines 6 through 13.

Line 15 – Enter the total taxable disposals on which the dealer is liable for payment of taxes. Subtract Line 14 from Line 5. The totals on Line 15 are transferred to Lines 15 A-D according to the appropriate classification.

Line 16 – The gross tax value is computed by multiplying the taxable disposals for each classification by the appropriate tax rate.

Line 17 – The dealer is allowed a 3.333 percent discount of the gross tax value if the report is timely and accurately filed. If the return is not filed by the 15th of the following month and the taxes paid, the discount is not allowed.

Line 18 – Subtract Line 17 from Line 16.

Line 19 – If you file late, a delinquent penalty is due. The penalty is 5 percent of the tax due if the delinquency is 10 days or less, or 20 percent of the tax due if the delinquency is greater than 10 days.

Line 20 – Interest is due if the payment is late. Refer to the Tax Interest Rate Schedule (R-1111) for monthly interest rates that apply. Form R-1111 is available on the Department's website at www.revenue.louisiana.gov.

Line 21 – Add the amounts shown on Lines 18, 19, and 20. Make payment to Louisiana Department of Revenue. **Do not send cash.**

